

**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS**

Regulatory Basis Financial Statement and  
Independent Auditors' Report with  
Regulatory Required Supplemental Information  
For the Fiscal Year Ended June 30, 2015

**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS**

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# Diehl Banwart Bolton

Certified Public Accountants P.A.

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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Unified School District #235  
Uniontown, Kansas 66779

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Unified School District #235, Uniontown, Kansas as of and for the fiscal year ended June 30, 2015 and the related notes to the financial statement, which comprises the financial statement of the District as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstance. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #235, Uniontown, Kansas as of June 30, 2015 or changes in financial position or cash flows thereof for the fiscal year then ended.

**Unqualified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Unified School District #235, Uniontown, Kansas as of June 30, 2015, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance – Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget – Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis; Summary of Receipts and Disbursements – Agency Funds – Regulatory Basis; and Schedule of Receipts, Expenditures and Unencumbered Cash, District Agency Funds – Regulatory Basis (Schedules 1 through 4 as listed in the table of contents) are presented for analysis and is not a required part of the basic financial statement. However, the supplemental information is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

October 22, 2015  
Fort Scott, Kansas

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Add	Ending Cash Balance June 30, 2015
<b>General Funds</b>							
General	\$ 81.20	\$ 3,621,642.00	\$ 3,621,723.20	\$ -	\$ 280,888.09	\$	\$ 280,888.09
Supplemental General	54,519.13	1,213,750.13	1,246,689.82	21,579.44	12,257.01		33,836.45
Special Purpose Funds							
4 Year Old At Risk	1,570.14	80,000.00	39,829.11	41,741.03	6,494.18		48,235.21
K - 12 At Risk	49,326.00	572,800.00	459,220.32	162,905.68	74,396.73		237,302.41
Bilingual Education	2,286.58	-	-	2,286.58	-		2,286.58
Special Capital Outlay	264,980.80	37,644.07	109,739.60	192,885.27	-		192,885.27
Driver Training	7,384.79	5,203.00	4,652.09	7,935.70	-		7,935.70
Food Service	58,644.10	306,014.65	305,958.31	58,700.44	17,502.53		76,202.97
Professional Development	6,949.48	5,500.00	3,347.63	9,101.85	-		9,101.85
Special Education	35,243.99	682,061.66	610,956.45	106,349.20	4,649.76		110,998.96
Vocational Education	55,923.59	181,744.00	141,305.45	96,362.14	9,436.40		105,798.54
Gifts and Grants	162,432.72	252,105.19	181,271.37	233,266.54	7,921.79		241,188.33
KPERS Retirement	-	301,705.68	301,705.68	-	-		-
Contingency Reserve	291,418.60	79,875.00	105,357.00	265,936.60	-		265,936.60
Title I	9,001.00	124,203.00	116,269.69	16,934.31	18,475.08		35,409.39
Title II A Teacher Quality	-	28,765.00	28,765.00	-	4,848.63		4,848.63
Gate Receipts	(640.87)	12,415.95	18,648.22	(6,873.14)	-		(6,873.14)
Bond and Interest Fund							
Bond and Interest	108,100.61	161,704.52	160,430.00	109,375.13	-		109,375.13
<b>FIDUCIARY TYPE FUNDS</b>							
Expendable Trust Funds							
Bennett Memorial Scholarship	56,311.53	246.84	3,550.00	53,008.37	-		53,008.37
Total Reporting Entity							
(Excluding Agency Funds)	\$ 1,163,533.39	\$ 7,667,380.69	\$ 7,459,418.94	\$ 1,371,495.14	\$ 436,870.20	\$	\$ 1,808,365.34

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Ending
	Cash Balance
	June 30, 2015
Composition of Cash	
Board Checking Account .....	\$ 1,560,130.11
Activity Checking Accounts .....	41,587.10
Memorial Accounts .....	53,008.37
Petty cash .....	2,100.00
Certificates of Deposit .....	200,000.00
Total Cash	1,856,825.58
Agency Funds Per Schedule 3	(48,460.24)
Total Reporting Entity	<u>\$ 1,808,365.34</u>

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT  
For the Fiscal Year Ended June 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement of Unified School District #235, Uniontown, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

**Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #235, Uniontown, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included in this financial statement.

**Basis of Presentation - Fund Accounting**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District:

**REGULATORY BASIS FUNDS**

General Funds – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies and transfers from other funds to be used for the payment of general long-term debt.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Basis of Presentation - Fund Accounting - (Continued)**

Trust Funds – funds used to report assets held by the District for the benefit of the reporting entity.

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25.



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Budgetary Information** (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budgets amended during the fiscal year. The District decreased the General Fund and Supplemental General budgets to the legal maximum budget in accordance with Kansas Statutes due to final enrollment lower than the amount budgeted.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for fiduciary funds and the following special purpose funds:

- Grant Fund (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

**Qualifying Budget Credits**

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Qualifying Budget Credits (Continued)**

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

**Deposits and Investments**

Deposits and investments include money market checking accounts and certificates of deposit. Kansas statutes permit investment in money market checking accounts, savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

**Compensated Absences**

All regular full-time non-certified employees are eligible for vacation benefits. Employees are not allowed to accumulate and carry forward vacation benefits past their anniversary date.

Employees accrue sick leave at the rate of 6 days per year to a maximum of ninety days for certified employees and sixty days for classified employees. Certified, full-time employees will be paid for accumulated sick leave upon separation from the District, which will include retirement, disability, reduction in force, or death. Certified employees payment will be at \$35.00 per day. Classified employees will be reimbursed for unused sick leave days upon KPERS retirement or death. Classified employees payment will be at \$12.50 per day.

The District accrues a liability for compensated absences, which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with this criteria, the District has accrued a liability for sick pay totaling \$22,499 which has been earned but not taken by District employees.

**Termination and Post Employment Benefits**

The District maintains a 403(b) retirement plan for eligible employees. The District makes up to \$300 in matching contributions for employees that defer salary. In addition the District makes contributions ranging from \$200 to \$450 for certified staff. These contributions are based on the number of years of service. For the year ended June 30, 2015, \$38,750 was contributed under the plan.

**Participation in Group Health Insurance Plan**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Participation in Group Health Insurance Plan (Continued)**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

The financial statement and regulatory required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas, except as follows:

- Personal expenses totaling \$2,352 involving credit card charges and use of the district's vehicles were incurred by the Superintendent. These expenses were approved for payment in apparent violation of K.S.A. 12-105b.

3. **CASH IN BANK AND DEPOSITORY SECURITY**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

### 3. **CASH IN BANK AND DEPOSITORY SECURITY** (Continued)

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015 the District's carrying amount of deposits was \$1,854,725.58 and the bank balance was \$1,685,768.83. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$258,762.98 was covered by federal depository insurance, and \$1,427,005.85 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The fair value of the pledged securities was \$1,506,243.29.

### 4. **PENSION PLAN**

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law established the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employer share. These payments are shown in the KPERS Retirement Fund in the financial statement.

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$4,321,746 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

**5. RELATED PARTIES**

The District's demand and time deposits are at the only bank in the District. The District's treasurer is also president of the bank.

**6. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**7. CONTINGENCIES**

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

**8. INTERFUND TRANSFERS**

<u>FROM</u>	<u>TO</u>	<u>STATUTORY AUTHORITY</u>	<u>AMOUNT</u>
General	4 Year Old at Risk	K.S.A. 72-6428	\$ 40,000.00
General	K-12 At Risk	K.S.A. 72-414a	106,000.00
General	Special Capital Outlay	K.S.A. 72-6428	25,524.39
General	Food Service	K.S.A. 72-6428	25,000.00
General	Special Education	K.S.A. 72-6428	537,600.00
General	Vocational Education	K.S.A. 72-6428	45,200.00
General	Professional Development	K.S.A. 72-6428	5,500.00
General	Contingency Reserve	K.S.A. 72-6426	79,875.00
Supplemental General	Four Year Old At Risk	K.S.A. 72-6433	40,000.00
Supplemental General	K-12 At Risk	K.S.A. 72-6433	466,800.00
Supplemental General	Food Service	K.S.A. 72-6433	6,528.00
Supplemental General	Special Education	K.S.A. 72-6433	126,500.00
Supplemental General	Vocational Education	K.S.A. 72-6433	128,000.00

**9. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$256,424 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015

**10. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to June 30, 2015 through October 22, 2015, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

**11. LONG-TERM OBLIGATIONS**

Details about the District's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

# 11. LONG TERM OBLIGATIONS

## Schedule of Changes in Long-Term Obligations

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances			Reductions / Principal Paid	Balances End of Year	Interest Paid
					Beginning of Year	Additions / New Debt				
General Obligation Bonds School Building Bonds Series 2008	4.10-5.00%	5/12/2008	\$1,420,000	9/1/2019	\$ 860,000	\$ -	\$ 130,000	\$ 730,000	\$ 30,430	
QZAB Bonds	0.00%	1/1/2005	842,000	1/28/2015	77,939	-	77,939	-	N/A	
Lease Purchases 2012 Ford Flex	5.00%	9/6/2012	28,891	9/6/2014	9,623	-	9,623	-	481	
					<u>\$ 947,562</u>	<u>\$ -</u>	<u>\$ 217,562</u>	<u>\$ 730,000</u>	<u>\$ 30,911</u>	

# 11. LONG TERM OBLIGATIONS (Continued)

## Schedule of Maturities of Long-Term Obligations

Issue	2015	2016	2017	2018	2019	2020-2024	Totals
<b>Principal Payments</b>							
General Obligation Bonds							
School Building Bonds							
Series 2008	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 160,000	\$ -	\$ 730,000
QZAB Bonds	-	-	-	-	-	-	-
Lease Purchases							
2012 Ford Flex	-	-	-	-	-	-	-
<b>Total Principal Payments</b>	<u>\$ 135,000</u>	<u>\$ 140,000</u>	<u>\$ 145,000</u>	<u>\$ 150,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ 730,000</u>
<b>Interest Payments</b>							
General Obligation Bonds							
School Building Bonds							
Series 2008	\$ 25,660	\$ 20,570	\$ 15,155	\$ 9,400	\$ 3,200	\$ -	\$ 73,985
QZAB Bonds	-	-	-	-	-	-	-
Lease Purchases							
2012 Ford Flex	-	-	-	-	-	-	-
<b>Total Interest Payments</b>	<u>\$ 25,660</u>	<u>\$ 20,570</u>	<u>\$ 15,155</u>	<u>\$ 9,400</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 73,985</u>
<b>Total Payments</b>	<u>\$ 160,660</u>	<u>\$ 160,570</u>	<u>\$ 160,155</u>	<u>\$ 159,400</u>	<u>\$ 163,200</u>	<u>\$ -</u>	<u>\$ 803,985</u>



**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS**

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

For the Fiscal Year Ended June 30, 2015

**Schedule 1**

**UNIFIED SCHOOL DISTRICT #235**

**UNIONTOWN, KANSAS**

Summary of Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
					Chargeable to Current Year Budget	Current Year Budget	
General Funds							
General	\$ 3,724,884.00	\$ (104,774.00)	\$ 1,614.00	\$ 3,621,724.00	\$ 3,621,723.20	\$	(0.80)
Supplemental General (LOB)	1,280,455.00	(33,765.00)	-	1,246,690.00	1,246,689.82		(0.18)
Special Purpose Funds							
4 Year Old At Risk	42,270.00	-	-	42,270.00	39,829.11		(2,440.89)
K - 12 At Risk	468,526.00	-	-	468,526.00	459,220.32		(9,305.68)
Bilingual Education	2,287.00	-	-	2,287.00	-		(2,287.00)
Special Capital Outlay	576,000.00	-	-	576,000.00	109,739.60		(466,260.40)
Driver Training	7,387.00	-	-	7,387.00	4,652.09		(2,734.91)
Food Service	314,610.00	-	-	314,610.00	305,958.31		(8,651.69)
Professional Development	6,949.00	-	-	6,949.00	3,347.63		(3,601.37)
Special Education	695,364.00	-	-	695,364.00	610,956.45		(84,407.55)
Vocational Education	168,758.00	-	-	168,758.00	141,305.45		(27,452.55)
KPERS Contribution	367,516.00	-	-	367,516.00	301,705.68		(65,810.32)
Bond and Interest Fund							
Bond and Interest	160,430.00	-	-	160,430.00	160,430.00		-
	<u>\$ 7,815,436.00</u>			<u>\$ 7,678,511.00</u>	<u>\$ 7,005,557.66</u>		

UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS  
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Ad Valorem property tax	\$ -	\$ -	\$ -
Delinquent tax	-	-	-
Other	-	-	-
State Sources			
General aid	3,240,639.00	3,281,202.00	(40,563.00)
Special Education	379,389.00	443,600.00	(64,211.00)
Other state aid	1,614.00	-	1,614.00
Total Receipts	<u>3,621,642.00</u>	<u>\$ 3,724,802.00</u>	<u>\$ (103,160.00)</u>
Expenditures			
Instruction	1,834,345.38	\$ 1,910,256.00	\$ (75,910.62)
Support Services			
Student Support	32,597.30	32,023.00	574.30
Instructional Support	3,439.72	9,700.00	(6,260.28)
General Administration	123,833.76	124,252.00	(418.24)
School Administration	211,389.00	212,536.00	(1,147.00)
Operations and Maintenance	231,415.21	239,948.00	(8,532.79)
Transportation	272,526.35	271,892.00	634.35
Other Supplemental Service	47,477.09	51,607.00	(4,129.91)

**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Expenditures (Continued)			
Operating Transfers to Other Funds			
4 Year Old At Risk	\$ 40,000.00	\$ -	\$ 40,000.00
K - 12 At Risk	106,000.00	-	106,000.00
Bilingual Education	-	-	-
Special Capital Outlay	25,524.39	312,600.00	(287,075.61)
Food Service	25,000.00	-	25,000.00
Professional Development	5,500.00	-	5,500.00
Special Education	537,600.00	556,920.00	(19,320.00)
Vocational Education	45,200.00	-	45,200.00
Contingency Reserve	79,875.00	3,150.00	76,725.00
Adjustment to Comply with Legal Maximum Budget	-	(104,774.00)	104,774.00
Legal General Fund Budget	3,621,723.20	3,620,110.00	
Adjustments to Budget			
Grants and Reimbursed Expenditures	-	1,614.00	(1,614.00)
Total Expenditures	3,621,723.20	\$ 3,621,724.00	\$ (0.80)
Receipts Over(Under) Expenditures	(81.20)		
Unencumbered Cash, Beginning	81.20		
Unencumbered Cash, Ending	\$ -		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Ad Valorem property tax	\$ 306,212.70	\$ 281,102.00	\$ (25,110.70)
Delinquent tax	11,915.51	8,088.00	(3,827.51)
County Sources			
Motor vehicle tax	24,449.92	53,099.00	28,649.08
State Sources			
General aid	871,172.00	922,440.00	51,268.00
Local Sources			
Other	-	-	-
Total Receipts	<u>\$ 1,213,750.13</u>	<u>\$ 1,264,729.00</u>	<u>\$ 50,978.87</u>
Expenditures			
Instruction	\$ 14,420.03	\$ 18,000.00	\$ (3,579.97)
Support Services			
Student Support	66,334.88	94,428.00	(28,093.12)
Instructional Support	80,478.06	80,920.00	(441.94)
General Administration	59,151.70	30,219.00	28,932.70
Operations and Maintenance	217,077.15	226,988.00	(9,910.85)
Transportation	41,400.00	166,500.00	(125,100.00)
Operating Transfers to Other Funds			
4 Year Old At Risk	40,000.00	40,700.00	(700.00)
K - 12 At Risk	466,800.00	419,200.00	47,600.00
Bilingual Education	-	-	-
Food Service	6,528.00	3,300.00	3,228.00
Professional Development	-	-	-
Special Education	126,500.00	103,200.00	23,300.00
Vocational	128,000.00	97,000.00	31,000.00
Adjustment to Comply with Legal Maximum Budget	-	(33,765.00)	33,765.00
Total Expenditures	<u>\$ 1,246,689.82</u>	<u>\$ 1,246,690.00</u>	<u>\$ (0.18)</u>
Receipts Over(Under) Expenditures	(32,939.69)		
Unencumbered Cash, Beginning	<u>54,519.13</u>		
Unencumbered Cash, Ending	<u>\$ 21,579.44</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**4 YEAR OLD AT RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Operating Transfer from Other Funds			
General	\$ 40,000.00	\$ -	\$ 40,000.00
Supplemental General	40,000.00	40,700.00	(700.00)
Total Receipts	<u>80,000.00</u>	<u>\$ 40,700.00</u>	<u>\$ 39,300.00</u>
Expenditures			
Instruction	<u>39,829.11</u>	<u>\$ 42,270.00</u>	<u>\$ (2,440.89)</u>
Total Expenditures	<u>39,829.11</u>	<u>\$ 42,270.00</u>	<u>\$ (2,440.89)</u>
Receipts Over(Under) Expenditures	40,170.89		
Unencumbered Cash, Beginning	<u>1,570.14</u>		
Unencumbered Cash, Ending	<u>\$ 41,741.03</u>		

UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS  
K - 12 AT RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Operating Transfer from Other Funds			
General	\$ 106,000.00	\$ -	\$ 106,000.00
Supplemental General	466,800.00	419,200.00	47,600.00
Total Receipts	<u>572,800.00</u>	<u>\$ 419,200.00</u>	<u>\$ 153,600.00</u>
Expenditures			
Instruction	399,386.81	\$ 408,020.00	\$ (8,633.19)
Student Support Services	<u>59,833.51</u>	<u>60,506.00</u>	<u>(672.49)</u>
Total Expenditures	<u>459,220.32</u>	<u>\$ 468,526.00</u>	<u>\$ (9,305.68)</u>
Receipts Over(Under) Expenditures	113,579.68		
Unencumbered Cash, Beginning	<u>49,326.00</u>		
Unencumbered Cash, Ending	<u>\$ 162,905.68</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Operating Transfer from Other Funds			
General	\$ -	\$ -	\$ -
Supplemental General	-	-	-
Total Receipts	-	\$ -	\$ -
Expenditures			
Instruction	-	\$ 2,287.00	\$ (2,287.00)
Total Expenditures	-	\$ 2,287.00	\$ (2,287.00)
Receipts Over(Under) Expenditures	-		
Unencumbered Cash, Beginning	2,286.58		
Unencumbered Cash, Ending	\$ 2,286.58		



**UNIFIED SCHOOL DISTRICT #235  
UNIONTOWN, KANSAS  
SPECIAL CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Interest	\$ 795.81	\$ -	\$ 795.81
Other	11,323.87	-	11,323.87
Operating Transfer from Other Funds			
General	25,524.39	312,600.00	(287,075.61)
Total Receipts	37,644.07	\$ 312,600.00	\$ (274,955.93)
Expenditures			
Instruction	17,943.00	\$ 300,000.00	\$ (282,057.00)
Support Services	39,810.90	-	39,810.90
Facility Acquisition and Construction			
Repair and Remodeling	51,985.70	276,000.00	(224,014.30)
Total Expenditures	109,739.60	\$ 576,000.00	\$ (466,260.40)
Receipts Over(Under) Expenditures	(72,095.53)		
Unencumbered Cash, Beginning	264,980.80		
Unencumbered Cash, Ending	\$ 192,885.27		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**DRIVER TRAINING FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Other	\$ 3,250.00	\$ 2,040.00	\$ 1,210.00
State Sources			
State safety aid	1,953.00		1,953.00
Total Receipts	5,203.00	\$ 2,040.00	\$ 3,163.00
Expenditures			
Instruction	4,086.00	\$ 5,700.00	\$ (1,614.00)
Vehicle Operating Services	566.09	1,687.00	(1,120.91)
Total Expenditures	4,652.09	\$ 7,387.00	\$ (2,734.91)
Receipts Over(Under) Expenditures	550.91		
Unencumbered Cash, Beginning	7,384.79		
Unencumbered Cash, Ending	\$ 7,935.70		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Sales of food	\$ 69,363.84	\$ 68,434.00	\$ 929.84
Other	483.00	20,000.00	(19,517.00)
State Sources			
State aid	2,721.13	2,238.00	483.13
Federal Sources			
School lunch and breakfast program	197,813.83	166,470.00	31,343.83
Other Federal grants	4,104.85	-	4,104.85
Operating Transfer from Other Funds			
General	25,000.00	-	25,000.00
Supplemental General	6,528.00	3,300.00	3,228.00
Total Receipts	<u>306,014.65</u>	<u>\$ 260,442.00</u>	<u>\$ 45,572.65</u>
Expenditures			
Food Service Operations	<u>305,958.31</u>	<u>\$ 314,610.00</u>	<u>\$ (8,651.69)</u>
Total Expenditures	<u>305,958.31</u>	<u>\$ 314,610.00</u>	<u>\$ (8,651.69)</u>
Receipts Over(Under) Expenditures	56.34		
Unencumbered Cash, Beginning	<u>58,644.10</u>		
Unencumbered Cash, Ending	<u>\$ 58,700.44</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**PROFESSIONAL DEVELOPMENT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Operating Transfer from Other Funds			
General	\$ 5,500.00	\$ -	\$ 5,500.00
Supplemental General	-	-	-
Total Receipts	<u>5,500.00</u>	<u>\$ -</u>	<u>\$ 5,500.00</u>
Expenditures			
Instructional Support	<u>3,347.63</u>	<u>\$ 6,949.00</u>	<u>\$ (3,601.37)</u>
Total Expenditures	<u>3,347.63</u>	<u>\$ 6,949.00</u>	<u>\$ (3,601.37)</u>
Receipts Over(Under) Expenditures	2,152.37		
Unencumbered Cash, Beginning	<u>6,949.48</u>		
Unencumbered Cash, Ending	<u>\$ 9,101.85</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Other	\$ 17,961.66	\$ -	\$ 17,961.66
Operating Transfer from Other Funds			
General	537,600.00	556,920.00	(19,320.00)
Supplemental General	126,500.00	103,200.00	23,300.00
Total Receipts	<u>682,061.66</u>	<u>\$ 660,120.00</u>	<u>\$ 21,941.66</u>
Expenditures			
Instruction	575,224.63	\$ 670,664.00	\$ (95,439.37)
Student Transportation Services	35,731.82	24,700.00	11,031.82
Total Expenditures	<u>610,956.45</u>	<u>\$ 695,364.00</u>	<u>\$ (84,407.55)</u>
Receipts Over(Under) Expenditures	71,105.21		
Unencumbered Cash, Beginning	<u>35,243.99</u>		
Unencumbered Cash, Ending	<u>\$ 106,349.20</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
State Sources			
Tech Ed State aid	\$ 8,544.00	\$ -	\$ 8,544.00
Operating Transfer from Other Funds			
General	45,200.00	-	45,200.00
Supplemental General	128,000.00	97,000.00	31,000.00
Total Receipts	181,744.00	\$ 97,000.00	\$ 84,744.00
Expenditures			
Instruction	141,305.45	\$ 168,758.00	\$ (27,452.55)
Total Expenditures	141,305.45	\$ 168,758.00	\$ (27,452.55)
Receipts Over(Under) Expenditures	40,438.55		
Unencumbered Cash, Beginning	55,923.59		
Unencumbered Cash, Ending	\$ 96,362.14		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**GIFTS AND GRANTS FUND**  
Schedule of Receipts and Expenditures - Actual - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	<u>Current Year Actual</u>
Receipts	
Local Sources	
Other	\$ 236,531.54
Federal Sources	
REAP Grant	<u>15,573.65</u>
Total Receipts	<u>252,105.19</u>
Expenditures	
Instruction	160,096.15
Support Services	<u>21,175.22</u>
Total Expenditures	<u>181,271.37</u>
Receipts Over(Under) Expenditures	70,833.82
Unencumbered Cash, Beginning	<u>162,432.72</u>
Unencumbered Cash, Ending	<u><u>\$ 233,266.54</u></u>

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**KPERS RETIREMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
State Sources			
KPERS aid	\$ 301,705.68	\$ 367,516.00	\$ (65,810.32)
Total Receipts	<u>301,705.68</u>	<u>\$ 367,516.00</u>	<u>\$ (65,810.32)</u>
Expenditures			
Instruction	212,702.51	\$ 244,516.00	\$ (31,813.49)
Support Services			
Student Support	13,878.46	20,000.00	(6,121.54)
Instructional Support	2,413.65	4,000.00	(1,586.35)
General Administration	15,386.99	20,000.00	(4,613.01)
School Administration	23,834.75	30,000.00	(6,165.25)
Operations and Maintenance	11,766.51	16,000.00	(4,233.49)
Transportation	13,576.75	18,000.00	(4,423.25)
Food Service	8,146.06	15,000.00	(6,853.94)
Total Expenditures	<u>301,705.68</u>	<u>\$ 367,516.00</u>	<u>\$ (65,810.32)</u>
Receipts Over(Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		



**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**CONTINGENCY RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	<u>Current Year Actual</u>
Receipts	
Operating Transfer from Other Funds	
General	<u>\$ 79,875.00</u>
Total Receipts	<u>79,875.00</u>
Expenditures	
Support Services	<u>105,357.00</u>
Total Expenditures	<u>105,357.00</u>
Receipts Over(Under) Expenditures	(25,482.00)
Unencumbered Cash, Beginning	<u>291,418.60</u>
Unencumbered Cash, Ending	<u><u>\$ 265,936.60</u></u>

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**TITLE I FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts	
Federal Sources	
Federal aid	<u>\$ 124,203.00</u>
Total Receipts	<u>124,203.00</u>
Expenditures	
Instruction	<u>116,269.69</u>
Total Expenditures	<u>116,269.69</u>
Receipts Over(Under) Expenditures	7,933.31
Unencumbered Cash, Beginning	<u>9,001.00</u>
Unencumbered Cash, Ending	<u><u>\$ 16,934.31</u></u>

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**TITLE II A TEACHER QUALITY FUND**  
Schedule of Receipts and Expenditures - Actual - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; padding: 2px 5px;"> Current Year Actual </div>
Receipts	
Federal Sources	
Federal aid	\$ 28,765.00
Total Receipts	28,765.00
Expenditures	
Instruction	28,765.00
Total Expenditures	28,765.00
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ -

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Local Sources			
Ad Valorem property tax	\$ 63,352.17	\$ 56,455.00	\$ 6,897.17
Delinquent tax	1,254.38	420.00	834.38
Interest	433.50	-	433.50
Other	-	-	-
County Sources			
Motor vehicle tax	2,010.47	5,702.00	(3,691.53)
State Sources			
State aid	94,654.00	94,654.00	-
Total Receipts	<u>161,704.52</u>	<u>\$ 157,231.00</u>	<u>\$ 4,473.52</u>
Expenditures			
Debt Service			
Principal	130,000.00	\$ 130,000.00	\$ -
Interest	30,430.00	30,430.00	-
Other	-	-	-
Total Expenditures	<u>160,430.00</u>	<u>\$ 160,430.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,274.52		
Unencumbered Cash, Beginning	<u>108,100.61</u>		
Unencumbered Cash, Ending	<u>\$ 109,375.13</u>		

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**BENNETT MEMORIAL SCHOLARSHIP FUND**  
Schedule of Receipts and Expenditures - Actual - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	<u>Current Year Actual</u>
Receipts	
Local Sources	
Interest	<u>\$        246.84</u>
Total Receipts	<u>246.84</u>
Expenditures	
Scholarships	<u>3,550.00</u>
Total Expenditures	<u>3,550.00</u>
Receipts Over(Under) Expenditures	(3,303.16)
Unencumbered Cash, Beginning	<u>56,311.53</u>
Unencumbered Cash, Ending	<u><u>\$    53,008.37</u></u>

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**AGENCY FUNDS**

Summary of Receipts and Disbursements - Regulatory Basis  
For the Fiscal Year Ended June 30, 2015

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations				
High School	\$ 37,971.83	\$ 122,602.65	\$ 119,788.56	\$ 40,785.92
Elementary School	4,875.63	24,118.55	21,319.86	7,674.32
Total Agency Funds	<u>\$ 42,847.46</u>	<u>\$ 146,721.20</u>	<u>\$ 141,108.42</u>	<u>\$ 48,460.24</u>

**UNIFIED SCHOOL DISTRICT #235**  
**UNIONTOWN, KANSAS**  
**DISTRICT ACTIVITY FUNDS**

Schedule of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
 For the Fiscal Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance June 30, 2015
					Encumbrances and Accounts Payable		
Gate Receipts							
High School - Athletics	\$ (640.87)	\$ 12,415.95	\$ 18,648.22	\$ (6,873.14)	\$ -		\$ (6,873.14)
Total Gate Receipts	(640.87)	12,415.95	18,648.22	(6,873.14)	-		(6,873.14)
Total District Activity Funds	\$ (640.87)	\$ 12,415.95	\$ 18,648.22	\$ (6,873.14)	\$ -		\$ (6,873.14)